



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.7.12

MARCH 28, 2025

EFFECTIVE DATE

(03-28-2025)

PURPOSE

- (1) This transmits revised IRM 9.7.12, Evidence Seizures.

MATERIAL CHANGES

- (1) Added required Internal Controls to comply with IRM 1.11.2.2.4, Address Management and Internal Controls and IRM 1.4.2, Resource Guide for Managers Monitoring and Improving Internal Controls.
- (2) Updated “Warrants and Forfeiture” to “Asset Recovery and Investigative Services (ARIS)” throughout the IRM.
- (3) Updated “Asset Forfeiture and Money Laundering Section (AFMLS)” to “Money Laundering and Asset Recovery Section (MLARS)” throughout the IRM.
- (4) Updated program title from “Director, Operations Policy and Support (OPS)” to “Director, Global Operations Policy and Support (GO)” throughout the IRM.
- (5) Added subsection 9.7.12.2(2) reworded for clarity.
- (6) Subsection 9.7.12.2(3) removed “computer equipment” and added “Seized computer equipment and electronics are maintained by the Computer Investigative Specialist (CIS) and are not tracked by the AFC.”
- (7) Subsection 9.7.12.2.1(1) added “for each of their assigned cases” and changed “ensure the correctness” to “will review the accuracy”.
- (8) Subsection 9.7.12.2.2(3) reworded for clarity.
- (9) Removed 9.7.12.2(5), contained old procedures.
- (10) Subsection 9.7.12.2.2(2) added “A copy of these forms can be found at *IRS Forms and Pubs.*”
- (11) Retitled subsection 9.7.12.3.2 from “Safe Deposit Box” to “Storage of Items of Significant Value”.
- (12) Subsection 9.7.12.3.2(1)(a) updated to current procedures.
- (13) Added subsection 9.7.12.3.2(2) to state current procedures.
- (14) Added a note to subsection 9.7.12.5(3) that states current procedures when multiple agencies are involved.
- (15) Subsection 9.7.12.5(4) reworded for clarity and to state current procedures.
- (16) Subsection 9.7.12.5(5) updated link to the *ATF’s Firearms Tracing Guide* for additional guidance.
- (17) Editorial changes made throughout the IRM that did not result in substantive changes but contributed to clarity of the subject matter.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.7.12 dated April 12, 2013.

AUDIENCE

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9.7.12

Evidence Seizures

Table of Contents

- 9.7.12.1 Program Scope and Objectives
 - 9.7.12.1.1 Background
 - 9.7.12.1.2 Authority
 - 9.7.12.1.3 Roles and Responsibilities
 - 9.7.12.1.4 Program Management and Review
 - 9.7.12.1.5 Program Controls
 - 9.7.12.1.6 Acronyms
 - 9.7.12.1.7 Related Resources
- 9.7.12.2 Tracking Property Seized as Evidence
 - 9.7.12.2.1 Reconciliation and Inventory of Property Seized as Evidence
 - 9.7.12.2.2 Return of Property Seized as Evidence
- 9.7.12.3 Custody and Storage of Property Seized as Evidence
 - 9.7.12.3.1 Seized Property Contractor
 - 9.7.12.3.2 Storage of Items of Significant Value
 - 9.7.12.3.3 Seized Computers
- 9.7.12.4 Currency Seized as Evidence
 - 9.7.12.4.1 Required Approvals to Hold Seized Currency
 - 9.7.12.4.2 Storage of Currency Seized as Evidence
- 9.7.12.5 Seizure of Firearms
- 9.7.12.6 Converting Assets Seized as Evidence to Forfeiture
 - 9.7.12.6.1 Seizure Warrant
 - 9.7.12.6.2 Notice Requirements
- 9.7.12.7 Expenses Incurred for Property Seized as Evidence

9.7.12.1
(03-28-2025)
Program Scope and Objectives

- (1) Purpose: This section provides detailed guidelines for the roles and responsibilities of Criminal Investigation (CI) employees and government partners, as it relates to evidence seizures.
- (2) Audience: All CI employees.
- (3) Policy Owner: Director, Asset Recovery and Investigative Services (ARIS).
- (4) Program Owner: Director, ARIS.
- (5) Primary Stakeholders: All CI employees.
- (6) Contact Information: To make changes to this IRM section email **CI-HQ-IRM*.

9.7.12.1.1
(03-28-2025)
Background

- (1) Special agents may make seizures for evidence during an investigation. This section covers the policies and procedures relating to the seizure of assets and property as evidence.
- (2) Gathering information necessary for the enforcement and administration of tax laws is granted to the Commissioner of Internal Revenue through Treasury Order 150-10. It is further clarified in Policy Statement 1-1.

9.7.12.1.2
(03-28-2025)
Authority

- (1) See IRM 9.1.2, Authority for the delegated authority relating to IRM 9.7.12, Evidence Seizures.
- (2) The authority for seizing evidence with a search warrant in accordance with the Fourth Amendment arises from 26 USC 7608.

9.7.12.1.3
(03-28-2025)
Roles and Responsibilities

- (1) The Director, ARIS is responsible for developing, maintaining, and overseeing this IRM and ensuring compliance with current policies and procedures.

9.7.12.1.4
(03-28-2025)
Program Management and Review

- (1) The Director, ARIS will:
 - a. Review this IRM annually.
 - b. Update this IRM when content is no longer accurate and reliable to ensure employees correctly complete their work assignments and for consistent administration of the tax laws.
 - c. Incorporate interim content into the next revision of this IRM section prior to the expiration date.

9.7.12.1.5
(03-28-2025)
Program Controls

- (1) The Director, ARIS will review and oversee their program as well as ensuring employee compliance with all applicable elements of this IRM.

9.7.12.1.6
(03-28-2025)
Acronyms

- (1) The following table lists the terms and acronyms used throughout this IRM section and their definitions:

Acronym	Definition
AFC	Asset Forfeiture Coordinator
AFG	Asset Forfeiture Guide

AFTRAK	Asset Forfeiture Tracking and Retrieval System
ATF	Alcohol, Tobacco, Firearms and Explosives
ARIS	Asset Recovery and Investigative Services
ASAC	Assistant Special Agent in Charge
AUSA	Assistant United States Attorney
CBP	Customs and Border Patrol
CI	Criminal Investigation
CIMIS	Criminal Investigation Management Information System
CIS	Computer Investigative Specialist
CT	Criminal Tax Counsel
DEA	Drug Enforcement Agency
DHS	Department of Homeland Security
DOJ	Department of Justice
FBI	Federal Bureau of Investigations
GO	Global Operations Policy & Support
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
MLARS	Money Laundering and Asset Recovery Section
NTC	National Tracking Center
SAC	Special Agent in Charge
SIA	Seizure Investigative Activity
SSA	Supervisory Special Agent
TEOAF	Treasury Executive Office for Asset Forfeiture
USAO	United States Attorney's Office
USC	United States Code

9.7.12.1.7
(03-28-2025)

Related Resources

- (1) IRM 9.7.2, Civil Seizure and Forfeiture.
- (2) IRM 9.7.8, Disposition of Seized and Forfeited Property.

9.7.12.2

(03-28-2025)

**Tracking Property
Seized as Evidence**

- (1) The Asset Forfeiture Coordinator (AFC) is responsible for tracking all seized currency and firearms, regardless of value, and individual property items seized as evidence valued at \$500 or more, in the Asset Forfeiture Tracking and Retrieval System (AFTRAK). The AFC must track individual property items seized as evidence that are valued at less than \$500 on a field office log. Refer to the Asset Forfeiture Guide (AFG) for the procedures for tracking seized evidence in AFTRAK.
- (2) A Seizure Investigative Activity (SIA) form is required for any assets seized as evidence that must be logged in AFTRAK.
- (3) In addition to currency and firearms, examples of individual property items seized as evidence that are tracked by the AFC include jewelry, precious metals, and other valuables. Seized records and documentary evidence are not required to be tracked by the AFC. Seized computer equipment and electronics are maintained by the Computer Investigative Specialist (CIS) and are not tracked by the AFC.
- (4) A copy of the inventory of all search warrants executed by CI must be provided to the AFC by the responsible case agent or Supervisory Special Agent (SSA) to ensure that any property seized as evidence is properly tracked in AFTRAK or a field office database.

9.7.12.2.1

(03-28-2025)

**Reconciliation and
Inventory of Property
Seized as Evidence**

- (1) At least quarterly, the AFC should provide each SSA with an AFTRAK report (for all currency, firearms, and evidence valued at \$500 or more) and field office database report (for evidence valued at below \$500) for each of their assigned cases for reconciliation and validation. The SSA will review the accuracy of the reports and notify the AFC of any discrepancies.
- (2) The AFC will conduct a mid-year and fiscal year-end inventory of property seized as evidence in accordance with instructions from ARIS to ensure the accuracy and reliability of the AFTRAK system.

9.7.12.2.2

(03-28-2025)

**Return of Property
Seized as Evidence**

- (1) When property seized as evidence is no longer needed, it should be returned unless a determination has been made to pursue forfeiture of the property through a forfeiture proceeding.
- (2) The case agent is responsible for notifying the AFC when any property seized as evidence is returned.
- (3) When property seized as evidence is returned, the case agent will complete a Release of Claim and Form 5914, Release and Receipt of Property, and obtain the signature of the person to whom the property is returned. A copy of these forms can be found at *IRS Forms and Pubs*. If the property cannot be returned, the case agent and/or AFC will prepare the proper disposal or abandonment paperwork.

9.7.12.3

(03-28-2025)

**Custody and Storage of
Property Seized as
Evidence**

- (1) Special agents and AFCs must ensure that all property seized as evidence is securely stored in an area with limited access, such as a safe or locked evidence room, to preserve the chain of custody. An entry log to the storage area must be maintained reflecting:
 - a. The dates of entry,
 - b. Persons entering and,
 - c. A brief description of the purpose for entry.

9.7.12.3.1
(03-28-2025)

**Seized Property
Contractor**

- (1) The seized property contractor cannot take custody of property seized solely as evidence. If property seized as evidence is determined to be subject to forfeiture, the property may be transferred to the seized property contractor.

9.7.12.3.2
(03-28-2025)

**Storage of Items of
Significant Value**

- (1) Safe deposit boxes are the preferred storage method to securely store small items of property seized as evidence that have significant value. To preserve the chain of custody, strict procedures will be followed in using a safe deposit box for storage:
 - a. The signature of two CI employees is required for entry to the safe deposit box, one of which must be an 1811. Other CI employees with authorized entry should be the case agent(s), AFC, and an employee in management.
 - b. A log shall be maintained reflecting the dates of entry to the safe deposit box, persons entering, and a brief description of the purpose for entry.
 - c. When one safe deposit box is used to store evidence from multiple seizures, the items must not be commingled to maintain their integrity. Evidence from each seizure should be placed in separate sealed envelopes, bags, or containers and be properly identified.
- (2) If a safe deposit box cannot be secured, a secure safe within the field office must be used. Access to this safe should be limited to the AFC and a member of field office management (i.e. SSA, Assistant Special Agent in Charge (ASAC), or Special Agent in Charge (SAC)). The same procedures described above to maintain chain of custody should be followed.

9.7.12.3.3
(03-28-2025)

Seized Computers

- (1) When a computer is seized as evidence, the CIS should retrieve the stored data for evidentiary purposes. Once the evidence has been retrieved, the seized computer may be returned to the owner. If the computer hardware has evidentiary value or may be subject to forfeiture, it shall remain in the custody of the CIS until it no longer has evidentiary value.

9.7.12.4
(03-28-2025)

**Currency Seized as
Evidence**

- (1) In some instances, currency has a significant, independent, tangible, evidentiary purpose. This may be due to the presence of fingerprints, packaging in an incriminating manner, or presence of notations or other writings.
- (2) Generally, because of the security and internal control problems associated with the retention of large amounts of currency, it should not be held as evidence when photographs and/or videotape of the currency would be sufficient for use as evidence in court.

9.7.12.4.1
(03-28-2025)

**Required Approvals to
Hold Seized Currency**

- (1) Approval must be obtained to hold currency seized as evidence for Title 18 and Title 26 violations.
- (2) If the amount of seized currency to be held as evidence is less than \$5,000, written approval to hold the currency must be granted at a supervisory level within the US Attorney's Office (USAO). Such approval must be provided to CI within 60 days of seizure or within 10 days of indictment, whichever comes first.
- (3) In a Title 18 investigation, if the amount of seized currency to be held as evidence is \$5,000 or more, approval to hold the currency as evidence must be obtained by the local USAO from the Department of Justice (DOJ), Money

Laundering and Asset Recovery Section (MLARS), who has authority to approve exceptions to the DOJ Seized Cash Management Policy. The case agent or AFC may need to inform the Assistant US Attorney (AUSA) responsible for the investigation of this policy.

- (4) CI shall promptly submit a copy of the approval document issued by MLARS to the Director, Treasury Executive Office for Asset Forfeiture (TEOAF), through the Director, Global Operations Policy and Support (GO).
- (5) In a Title 26 investigation, if the amount of seized currency to be held as evidence is \$5,000 or more, written approval to hold the currency as evidence must be obtained from the Director, GO
- (6) After the initial written approval is obtained, the case agent or AFC will verify and document during the mid-year and fiscal year-end inventory whether the AUSA wants CI to continue to hold the seized currency as evidence.

9.7.12.4.2
(03-28-2025)
**Storage of Currency
Seized as Evidence**

- (1) A safe deposit box is the preferred method of storage for currency seized as evidence. If a seizure of currency is made during hours when access to a safe deposit box is not possible, currency may be stored temporarily in a CI safe, provided access to the safe is limited and a log containing the information described in subsection 9.7.12.3.2 is maintained.
- (2) Currency seized as evidence shall not be deposited to the Treasury Suspense Account (TSA) or the IRS Suspense Account unless and until it is determined to be subject to forfeiture and no longer has evidentiary value.
- (3) Any currency deposited to the TSA or IRS Suspense Account is presumed to be subject to forfeiture for purposes of the time limits for sending written notice to interested parties. Approval for any exceptions to this policy must be requested by memorandum from the SAC to the Director, ARIS, justifying the reason and legal basis to deposit seized currency held as evidence.

9.7.12.5
(03-28-2025)
Seizure of Firearms

- (1) CI may seize firearms during a lawful arrest, search, seizure, or where an exception to the Fourth Amendment applies.
- (2) Special agents may seize firearms for forfeiture purposes only when they are part of a collection of firearms and only with concurrence of the SAC.
- (3) Other occasions where firearms may be taken into possession include the following:
 - a. Incident to arrest.
 - b. Incident to execution of a search warrant for officer safety.
 - c. Incident to an enforcement activity where there is a reasonable belief that the firearm is prohibited or contraband. Consultation should occur at the time of seizure with Alcohol, Tobacco, Firearms and Explosives (ATF), Federal Bureau of Investigations (FBI) or local law enforcement.
 - d. Incident to an enforcement activity where possession of the firearm is a crime. At the time of seizure, where it is suspected that possession may be illegal, the matter should be referred to and the weapons should be released to the appropriate law enforcement agency such as ATF, FBI, or local law enforcement.

Note: In joint investigations with a Department of Justice (DOJ) or Department of Homeland Security (DHS) agency (ATF, FBI, Drug Enforcement Agency

(DEA), Customs and Border Patrol (CBP)), IRS-CI agents should allow the partner agency to take possession of the firearm(s) and process any seizures and forfeitures. DOJ and DHS agencies have expedited administrative procedures to meet the Gun Control Act deadlines.

- (4) 18 USC 922(g) prohibits possession of a firearm by any person who:
- a. Has been convicted in any court of a crime punishable by imprisonment for a term exceeding one year (i.e., a felony).
 - b. Is a fugitive from justice.
 - c. Is an unlawful user of or addicted to any controlled substance (as defined in 21 USC 802, the Controlled Substances Act).
 - d. Has been adjudicated as a mental defective or has been committed to any mental institution.
 - e. Who, being an alien (A) is illegally or unlawfully in the United States; or (B) except as provided in 18 USC 922(y)(2), has been admitted to the United States under a non-immigrant visa (as that term is defined in 8 USC 1101(a)(26) of the Immigration and Nationality Act.
 - f. Who has been discharged from the Armed Forces under dishonorable conditions.
 - g. Who, having been a citizen of the United States, has renounced his citizenship.
 - h. Is subject to a court order that restrains such person from harassing, stalking, or threatening an intimate partner of such person or child of such intimate partner or person, or engaging in other conduct that would place an intimate partner in reasonable fear of bodily injury to the partner or child, except that this paragraph shall only apply to a court order that (A) was issued after a hearing of which such person received actual notice, and at which such person had the opportunity to participate; and (B)(i) includes a finding that such person represents a credible threat to the physical safety of such intimate partner or child; or (ii) by its terms explicitly prohibits the use, attempted use, or threatened use of physical force against such intimate partner or child that would reasonably be expected to cause bodily injury.
 - i. Has been convicted in any court of a misdemeanor crime of domestic violence.
- (5) When IRS-CI seizes a firearm during a criminal investigation and takes it into federal custody, a tracing request should be submitted to ATF's National Tracking Center (NTC) via eTrace, an electronic firearms trace submission system, at the earliest time practicable. When submitting trace requests, IRS-CI should keep in mind that firearms tracing will not always be successful. To help minimize the risk of an unsuccessful trace, consult ATF's Firearms Tracing Guide available at *ATF's Firearms Tracing Guide*, which provides comprehensive instructions on submitting trace requests. The earliest practicable time for tracing a recovered firearm may differ from case to case. While in most cases a trace request should be submitted shortly after the seizure of a firearm, there will be occasions where operational concerns justify delaying a trace request. In such instances, the trace should be conducted immediately upon resolution of the operational concerns.
- (6) If seized firearms are not illegal, their possession is not in violation of federal law, will not be needed as evidence, and are not subject to forfeiture, they may be returned.

- (7) If seized firearms are illegal or are legal but their possession is in violation of federal law, ATF, FBI or local law enforcement should be contacted immediately regarding the adoption of the seizure.
- (8) Handling of seized firearms when the lawful owner is indicted and convicted of a felony can result in unique disposal problems for CI. It is unlawful for any person who has been convicted of a felony to possess a firearm, and it is unlawful for any person to sell or otherwise dispose of a weapon to any person knowing or having reasonable cause to believe that such person is under indictment for, or has been convicted of a felony. (see IRM 9.7.8, Disposition of Seized and Forfeited Property, for guidance disposing of seized firearms in these situations.)
- (9) A weapon seized after August 23, 2000, from a person not legally entitled to possess it may be summarily forfeited without compensation to the possessor because it is considered contraband. If the weapon is seized for evidence and during the pendency of any proceeding (i.e., the time it is in the possession of the IRS), the owner is convicted of a felony, the weapon may be summarily forfeited as well.

9.7.12.6
(03-28-2025)
**Converting Assets
Seized as Evidence to
Forfeiture**

- (1) When an asset no longer has evidentiary value, it should be disposed of by either returning the asset or converting to a forfeiture action. In most cases, conversion of evidence will be an administrative forfeiture but it could also be a civil or criminal judicial forfeiture. If a decision is made to forfeit property seized for evidence, close coordination between CI and the forfeiture and criminal AUSA is essential.
- (2) Authorization of SIA for an investigation must be approved on CIMIS when property seized as evidence is converted to forfeiture.
- (3) If the evidentiary seizure is converted to an administrative seizure for forfeiture, personal notice in the form of a letter of Notice of Intent to Forfeit must be mailed, via Certified Mail-Return Receipt Requested, to all known interested parties to the action. The mailing must take place within 60 days of conversion to forfeiture. Notice will be prepared and mailed by the AFC.
- (4) If forfeiture will not be sought after seizure, transferring the property to another law enforcement agency is an option. In some cases, the agency to whom the property is to be transferred may serve a seizure warrant to obtain the property. A Form 5914, Release and Receipt of Property, must be signed by the AFC authorizing the release and the receiving agency as accepting the transfer.

9.7.12.6.1
(03-28-2025)
Seizure Warrant

- (1) Some forfeiture AUSAs may recommend or require a seizure warrant to re-seize property previously seized as evidence for forfeiture. Other AUSAs may feel it is not necessary to get a seizure warrant and re-seize property seized as evidence if there was probable cause to believe property was subject to forfeiture before and the property was seized during a lawful search or arrest or where an exception to the Fourth Amendment would apply. It is the recommendation of the TEOAF and IRS Criminal Tax (CT) Counsel that a seizure warrant be obtained to re-seize property for forfeiture which was previously seized as evidence.

9.7.12.6.2
(03-28-2025)

Notice Requirements

- (1) If property is seized solely as evidence (i.e., there is no intent of forfeiting), the 60-day notice provisions required by 18 USC 983(a) do not apply because there will not be a forfeiture proceeding.
- (2) If there is a remote chance that the property seized will be forfeited in a non-judicial civil forfeiture proceeding, notice should be sent no more than 60 days after the date of seizure. (see IRM 9.7.2, Civil Seizure and Forfeiture, for additional guidance on notice issues relating to non-judicial forfeiture investigations.)
- (3) If a forfeiture action is initiated against property needed for evidence and the property is subsequently forfeited, the disposition of the property can be delayed until the property is no longer needed for evidence.
- (4) Thorough documentation is required to show that the property was held as evidence in good faith and not for purposes of delaying notice of the forfeiture action.

9.7.12.7
(03-28-2025)

**Expenses Incurred for
Property Seized as
Evidence**

- (1) When property is seized solely as evidence, expenses incurred for transportation, storage, etc., are not reimbursable from the Treasury Forfeiture Fund.
- (2) Expenses incurred in connection with property seized as evidence that is later converted to forfeiture are reimbursable once forfeiture is initiated. The expenses must be incurred in the same fiscal year that the evidence was converted to forfeiture.